

COMBINED DECLARATION AND POWER OF ATTORNEY

**(ORIGINAL, DESIGN, NATIONAL STAGE OF PCT, SUPPLEMENTAL, DIVISIONAL,
CONTINUATION, OR C-I-P)**

As a below named inventor, I hereby declare that:

TYPE OF DECLARATION

This declaration is for an original application.

INVENTORSHIP IDENTIFICATION

My residence, post office address and citizenship are as stated below, next to my name. I believe that I am an original, first and joint inventor of the subject matter that is claimed, and for which a patent is sought on the invention entitled:

TITLE OF INVENTION

DYNAMIC SPECTRAL MATRIX SURROUND SYSTEM

SPECIFICATION IDENTIFICATION

The specification is attached hereto.

ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information, which is material to patentability as defined in 37, Code of Federal Regulations, Section 1.56, and which is material to the examination of this application, namely, information where there is a substantial likelihood that a reasonable Examiner would consider it important in deciding whether to allow the application to issue as a patent, and in compliance with this duty, there is attached an information disclosure statement, in accordance with 37 CFR 1.98.

POWER OF ATTORNEY

I hereby appoint the following practitioner(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

APPOINTED PRACTITIONER(S)

REGISTRATION NUMBER(S)

Frank J. Catalano

25836

Of Frank J. Catalano, P.C., Avanti Building, 810 South Cincinnati, Suite 405, Tulsa, OK 74119, (918) 584-8787, member of the Bar of the State of Oklahoma, to prosecute this application to register, to transact all business in the Patent and Trademark Office in connection therewith, and to receive the Letters Patent document, if issued.

SEND CORRESPONDENCE TO

DIRECT TELEPHONE CALLS TO:

Frank J. Catalano
810 S. Cincinnati, Suite 405
Tulsa, OK 74119
USA

Frank J. Catalano
918-5848787

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SIGNATURE(S)

James K. Waller, Jr.

Inventor's signature

Date 4-3-2000


Country of Citizenship USA

Residence Clarkston, MI 48348

Post Office Address 9901 Allen Rd., Clarkston, MI 48348 USA

■■■■■■■

Derek F. Bowers

Inventor's signature

Date 4-4-2000


Country of Citizenship Great Britain

Residence Sunnyvale, CA USA

Post Office Address 1502 Harrison Ct., Sunnyvale, CA 04087 USA

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Waller, Jr., James K.; Bowers, Derek F.

Application No.:

Filed on:

Title: DYNAMIC SPECTRAL MATRIX SURROUND SYSTEM

**STATEMENT CLAIMING SMALL ENTITY STATUS
(37 CFR 1.9(f) and 1.27(b))--INDEPENDENT INVENTOR**

As a below named inventor, I hereby state that I qualify as an independent inventor, as defined in 37 CFR 1.9(c), for purposes of paying reduced fees to the United States Patent and Trademark Office under Sections 41(a) and (b) of Title 35, United States Code, to the Patent and Trademark Office, with regard to the invention described in the specification filed herewith, with title as listed above.

I have not assigned, granted, conveyed or licensed, and am under no obligation under contract or law to assign, grant, convey or license, any rights in the invention to any person who would not qualify as an independent inventor under 37 CFR 1.9(c), if that person had made the invention, or to any concern that would not qualify as a small business concern under 37 CFR 1.9(d), or a nonprofit organization under 37 CFR 1.9(e).

Each person, concern or organization to which I have assigned, granted, conveyed, or licensed or am under an obligation under contract or law to assign, grant, convey, or license any rights in the invention is listed below:

FULL NAME James K. Waller, Jr.
ADDRESS 9901 Allen Rd.
 Clarkston, MI 48348
 USA

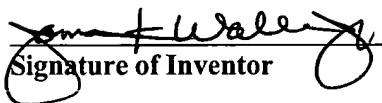
INDIVIDUAL

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b))

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which

this verified statement is directed.

James K. Waller, Jr.


Signature of Inventor

Date 4-3-2000

Derek F. Bowers


Signature of Inventor

Date 4-4-2000